

Report on the

Office of Judge of Probate

Greene County, Alabama

October 1, 2015 through September 30, 2020

Filed: February 4, 2022



Department of Examiners of Public Accounts

401 Adams Avenue, Suite 280
Montgomery, Alabama 36104-4338
P.O. Box 302251
Montgomery, Alabama 36130-2251
Website: www.examiners.alabama.gov

Rachel Laurie Riddle, Chief Examiner



Rachel Laurie Riddle
Chief Examiner

State of Alabama
Department of
Examiners of Public Accounts

P.O. Box 302251, Montgomery, AL 36130-2251
401 Adams Avenue, Suite 280
Montgomery, Alabama 36104-4338
Telephone (334) 242-9200
FAX (334) 242-1775

Honorable Rachel Laurie Riddle
Chief Examiner of Public Accounts
Montgomery, Alabama 36130

Dear Madam:

An examination was conducted on the Office of Judge of Probate, Greene County, Alabama, for the period October 1, 2015 through September 30, 2020, by Examiners Stephanie Cave and Taylor Carter. I, Stephanie Cave, served as Examiner-in-Charge on the engagement, and under the authority of the *Code of Alabama 1975*, Section 41-5A-19, I hereby swear to and submit this report to you on the results of the examination.

Respectfully submitted,

Stephanie C. Cave
Examiner of Public Accounts

rb

Table of Contents

	<i>Page</i>
Summary	A
Contains items pertaining to state and local legal compliance, Office operations and other matters.	
Financial Information	1
Exhibit #1 Summary of Audit Settlement	2
<u>October 1, 2019 through September 30, 2020</u>	
Exhibit #2 Summary of Receipts and Disbursements	4
Exhibit #3 Summary of Motor Vehicle Ad Valorem Taxes	5
<u>October 1, 2018 through September 30, 2019</u>	
Exhibit #4 Summary of Receipts and Disbursements	6
Exhibit #5 Summary of Motor Vehicle Ad Valorem Taxes	7
<u>October 1, 2017 through September 30, 2018</u>	
Exhibit #6 Summary of Receipts and Disbursements	8
Exhibit #7 Summary of Motor Vehicle Ad Valorem Taxes	9
<u>October 1, 2016 through September 30, 2017</u>	
Exhibit #8 Summary of Receipts and Disbursements	10
Exhibit #9 Summary of Motor Vehicle Ad Valorem Taxes	11
<u>October 1, 2015 through September 30, 2016</u>	
Exhibit #10 Summary of Receipts and Disbursements	12
Exhibit #11 Summary of Motor Vehicle Ad Valorem Taxes	13
Exhibit #12 Rates of Taxation	14
Exhibit #13 Special Funds of the Judge of Probate Summary of Receipts, Disbursements and Balances	15



Department of
Examiners of Public Accounts

SUMMARY

**Office of Judge of Probate
Greene County, Alabama
October 1, 2015 through September 30, 2020**

The Office of Judge of Probate, Greene County, Alabama, is responsible for various Probate Court matters in accordance with the *Code of Alabama 1975*, Section 12-13-1, and is responsible for assessing the appropriate fees and court costs for each case under the Court's jurisdiction in accordance with the *Code of Alabama 1975*, Section 12-19-90. The Judge of Probate, an elected official, is also responsible for the issuing and collecting the related fees on certain business or professional licenses, and marriage licenses and for recording and collecting taxes on deeds and mortgages in accordance with various provisions of the *Code of Alabama 1975*. All fees and taxes collected are distributed in accordance with prevailing statutes.

Additionally, Act Number 2003-137, Acts of Alabama, authorized a one-stop tag purchase in the Office of Judge of Probate. The provisions of this statute require that in addition to motor vehicle licenses, ad valorem taxes on motor vehicles will be assessed and collected in accordance with the *Code of Alabama 1975*, Section 40-12-253, and that casual sales and use taxes on motor vehicles will be collected in accordance with the *Code of Alabama 1975*, Sections 40-23-100 through 40-23-108. The statute also provides for a fee for license renewals by mail which is to be collected by the Judge of Probate and remitted to the County Commission's General Fund. Further, Act Number 95-221, Acts of Alabama, authorizes a special fee on public business transactions in the Greene County Office of Judge of Probate. This fee is to be collected by the Judge of Probate in addition to all other fees and costs provided by law and remitted to the Greene County Commission's General Fund.

Honorable Earlean Isaac served as Judge of Probate through August 4, 2016. Honorable Lillie Jones-Osborne served as Judge of Probate from August 5, 2016 through September 16, 2016. Honorable Julia Burke-Spree served as Judge of Probate from September 17, 2016 through January 15, 2019. Honorable Rolonda Wedgeworth served as the Judge of Probate beginning January 16, 2019 through the remainder of the examination period.

Exhibits 2, 4, 6, 8, and 10 provide information on the receipts, disbursements and balances that were collected by the Judge of Probate during the examination period. Exhibits 3, 5, 7, 9, and 11 provide information on the taxes that were assessed and collected by the Judge of Probate during the examination period. These taxes were assessed based on the rates shown on Exhibit 12 for the State, County, Board of Education, and various municipalities. Exhibit 13 provides information on the receipts, disbursements, and balances of the Special Funds of the Judge of Probate.

This report presents the results of an examination of the Judge of Probate and a review of the Judge of Probate's compliance with applicable laws and regulations of the State of Alabama in accordance with the requirements of the Department of Examiners of Public Accounts under the authority of the *Code of Alabama 1975*, Section 41-5A-12.

Tests performed during the examination did not disclose any significant instances of noncompliance with applicable state or local laws and regulations.

SETTLEMENT

There were errors in the distribution of collections that resulted in amounts due and overpaid. Amounts due include amounts at the examination ending date which should have previously been remitted to the proper agencies. These amounts result from errors in the distribution of collections or from calculations errors in the distribution reports. Amounts overpaid include amounts remitted to an agency by the Judge of Probate in excess of amounts that agency was entitled to receive.

Exhibit 1 summarizes the amounts due and overpaid by the Judge of Probate. Amounts due were settled at the conclusion of the examination. Refund petitions were furnished to the Judge of Probate for amounts overpaid.

EXIT CONFERENCE

The officials were invited to an exit conference to discuss the results of the examination. The current Judge of Probate Rolonda Wedgeworth, along with former Judges of Probate Earlean Isaac and Julia-Burke Spree attended the exit conference. Representing the Department of Examiners of Public Accounts were: Shelley Patrenos, Audit Manager; Stephanie Cave, Examiner and Taylor Carter, Examiner.

Financial Information

Summary of Audit Settlement
October 1, 2015 through September 30, 2020

	2019-2020 Audit Settlement		2018-2019 Audit Settlement		2017-2018 Audit Settlement	
	Amounts Due	Amounts Overpaid	Amounts Due	Amounts Overpaid	Amounts Due	Amounts Overpaid
<u>State of Alabama</u>						
Marriage Licenses	\$ 1,740.00	\$	\$ 120.00	\$	\$	\$
<u>Greene County</u>						
General Ad Valorem Taxes	2,929.21		2,873.44		2,877.68	
Interest Earned - General Fund						
Interest Earned - Discretionary Fund of Judge of Probate						
Interest Earned - Discretionary Fund of Revenue Commissioner						
Total Greene County	2,929.21		2,873.44		2,877.68	
<u>Greene County Board of Education</u>						
Casual Sales Tax	273.93		747.39		175.51	
<u>Greene County Hospital</u>						
Casual Sales Tax		(273.93)		(747.39)		(175.51)
<u>Fees and Commissions</u>						
Marriage Licenses		(1,740.00)		(120.00)		
Ad Valorem Tax Commissions		(2,929.21)		(2,873.44)		(2,877.68)
Total Fees and Commissions		(4,669.21)		(2,993.44)		(2,877.68)
Total	\$ 4,943.14	\$ (4,943.14)	\$ 3,740.83	\$ (3,740.83)	\$ 3,053.19	\$ (3,053.19)

Summary of Audit Settlement
October 1, 2015 through September 30, 2020

	2016-2017 Audit Settlement		2015-2016 Audit Settlement		Net Settlement	
	Amounts Due	Amounts Overpaid	Amounts Due	Amounts Overpaid	Amounts Due	Amounts Overpaid
<u>State of Alabama</u>						
Marriage Licenses	\$	\$	\$	\$	\$ 1,860.00	\$
<u>Greene County</u>						
General Ad Valorem Taxes	3,035.55		3,177.95		14,893.83	
Interest Earned - General Fund	4.14		83.67		87.81	
Interest Earned - Discretionary Fund of Judge of Probate	0.22		3.86		4.08	
Interest Earned - Discretionary Fund of Revenue Commissioner	0.22		3.86		4.08	
Total Greene County	3,040.13		3,269.34		14,989.80	
<u>Greene County Board of Education</u>						
Casual Sales Tax	99.12				1,295.95	
<u>Greene County Hospital</u>						
Casual Sales Tax		(99.12)				(1,295.95)
<u>Fees and Commissions</u>						
Marriage Licenses						(1,860.00)
Ad Valorem Tax Commissions		(3,035.55)		(3,177.95)		(14,893.83)
Total Fees and Commissions		(3,035.55)		(3,177.95)		(16,753.83)
Total	\$ 3,139.25	\$ (3,134.67)	\$ 3,269.34	\$ (3,177.95)	\$ 18,145.75	\$ (18,049.78)

Summary of Receipts and Disbursements
October 1, 2019 through September 30, 2020

	State	County	Board of Education	Municipal	Officers and Others	Fees and Commissions	Probate Court	Total
<u>Receipts</u>								
Motor Vehicle License	\$ 267,734.52	\$ 17,484.43	\$ 6,039.00	\$ 10,542.54	\$ 1,434.75	\$ 17,246.52	\$	\$ 320,481.76
Business-Privilege License	10,418.57	10,393.14				5,034.04		25,845.75
Recordation Tax	34,919.52	17,459.74				21,164.94		73,544.20
Drivers License	34,268.75	1,458.00						35,726.75
Marriage License	1,740.00					406.00		2,146.00
Store License	63.97					51.02		114.99
Conservation License	4,690.20					211.80		4,902.00
Boat Registrations	6,236.00					614.00		6,850.00
Title Fees	10,955.00					2,190.00		13,145.00
Temporary Tags	21.00					11.25		32.25
MLI Reinstatement Fees	19,970.00	1,715.00				1,715.00		23,400.00
Ad Valorem Tax	64,521.14	233,895.84	80,344.81	46,841.73		16,310.06		441,913.58
Casual Sales Tax - Motor Vehicle and Boat	66,594.10		24,316.13	4,459.85	12,156.24	5,659.34		113,185.66
Transaction Fees						22,835.00		22,835.00
Other Fees						2,855.50		2,855.50
Beer Tax		95,995.47				5,052.40		101,047.87
Probate Court							18,474.17	18,474.17
Fiduciary Funds							392.47	392.47
Total Receipts	522,132.77	378,401.62	110,699.94	61,844.12	13,590.99	101,356.87	18,866.64	1,206,892.95
<u>Disbursements</u>								
Remittances:								
Taxes, Licenses and Fees	520,392.77	375,472.41	110,426.01	61,844.12	13,864.92	106,026.08		1,188,026.31
Probate Court							30,990.66	30,990.66
Fiduciary Funds							729.47	729.47
Total Disbursements	520,392.77	375,472.41	110,426.01	61,844.12	13,864.92	106,026.08	31,720.13	1,219,746.44
Beginning Amounts Not Due To Be Remitted:								
Probate Court							209,028.18	209,028.18
Fiduciary Funds							67,022.86	67,022.86
Ending Amounts Not Due To Be Remitted:								
Probate Court							196,511.69	196,511.69
Fiduciary Funds							66,685.86	66,685.86
Balance Left To Be Settled at September 30, 2020	1,740.00	2,929.21	273.93		(273.93)	(4,669.21)		
Amounts Due	1,740.00	2,929.21	273.93					4,943.14
Amounts Overpaid					(273.93)	(4,669.21)		(4,943.14)
Total	\$ 1,740.00	\$ 2,929.21	\$ 273.93	\$	\$ (273.93)	\$ (4,669.21)	\$	\$

***Summary of Motor Vehicle Ad Valorem Taxes
October 1, 2019 through September 30, 2020***

	Millage Rates	Net Valuations	Net Taxes Collected	Other Additions	Commissions and Deductions	Total Taxes Due Agencies	Amounts Remitted To Agencies	Amounts Due and/or (Overpaid)
<u>State</u>								
General	2.5 Mills	10,595,740	\$ 26,153.90	\$ 148.00	\$ (1,953.08)	\$ 24,348.82	\$ (24,348.82)	\$
Soldier	1.0 Mill	10,595,740	10,461.54		(418.46)	10,043.08	(10,043.08)	
School	3.0 Mills	10,595,740	31,384.62		(1,255.38)	30,129.24	(30,129.24)	
Total State			68,000.06	148.00	(3,626.92)	64,521.14	(64,521.14)	
<u>County</u>								
General Fund	20.0 Mills	10,595,740	209,232.95	148.00	(5,614.66)	203,766.29	(200,837.08)	2,929.21
Road and Bridge Fund	3.0 Mills	10,595,740	31,384.95		(1,255.40)	30,129.55	(30,129.55)	
Total County			240,617.90	148.00	(6,870.06)	233,895.84	(230,966.63)	2,929.21
<u>County School</u>								
County-Wide	5.0 Mills	10,595,740	52,308.26		(2,092.34)	50,215.92	(50,215.92)	
District 1	3.0 Mills	10,506,720	31,114.78		(1,244.60)	29,870.18	(29,870.18)	
District 6	3.0 Mills	89,020	269.49		(10.78)	258.71	(258.71)	
Total County School			83,692.53		(3,347.72)	80,344.81	(80,344.81)	
<u>Municipal</u>								
Eutaw	17.5 Mills	2,736,320	47,194.12		(2,359.70)	44,834.42	(44,834.42)	
Boligee	3.5 Mills	89,020	314.38		(15.72)	298.66	(298.66)	
Forkland	5.0 Mills	354,420	1,746.32		(87.32)	1,659.00	(1,659.00)	
Union	5.0 Mills	10,440	52.27		(2.62)	49.65	(49.65)	
Total Municipal			49,307.09		(2,465.36)	46,841.73	(46,841.73)	
Total Motor Vehicle Ad Valorem Taxes			\$ 441,617.58	\$ 296.00	\$ (16,310.06)	\$ 425,603.52	\$ (422,674.31)	\$ 2,929.21

Summary of Receipts and Disbursements
October 1, 2018 through September 30, 2019

	State	County	Board of Education	Municipal	Officers and Others	Fees and Commissions	Probate Court	Total
<u>Receipts</u>								
Motor Vehicle License	\$ 269,640.28	\$ 18,151.99	\$ 7,359.00	\$ 11,140.41	\$ 477.00	\$ 17,384.63	\$	\$ 324,153.31
Business-Privilege License	10,824.93	10,790.84				4,140.14		25,755.91
Recordation Tax	37,778.17	18,912.66	41.25			23,176.57		79,908.65
Drivers License	42,784.50	1,864.50						44,649.00
Marriage License	2,820.00					988.00		3,808.00
Store License	79.98					53.38		133.36
Conservation License	8,347.62					219.85		8,567.47
Boat Registrations	7,278.00					702.00		7,980.00
Title Fees	10,975.00					2,187.00		13,162.00
Temporary Tags	28.50					14.25		42.75
MLI Reinstatement Fees	14,580.00	810.00				810.00		16,200.00
Ad Valorem Tax	63,271.96	229,426.59	78,817.25	46,581.47		16,087.52		434,184.79
Casual Sales Tax - Motor Vehicle and Boat	63,026.83		23,417.94	4,071.72	11,707.30	5,375.12		107,598.91
Transaction Fees						23,723.00		23,723.00
Other Fees						3,376.55		3,376.55
Beer Tax		83,650.04				4,402.63		88,052.67
Probate Court							58,288.76	58,288.76
Fiduciary Funds							410.94	410.94
Total Receipts	531,435.77	363,606.62	109,635.44	61,793.60	12,184.30	102,640.64	58,699.70	1,239,996.07
<u>Disbursements</u>								
Remittances:								
Taxes, Licenses and Fees	531,315.77	360,733.18	108,888.05	61,793.60	12,931.69	105,634.08		1,181,296.37
Probate Court							60,741.04	60,741.04
Fiduciary Funds							6,249.38	6,249.38
Total Disbursements	531,315.77	360,733.18	108,888.05	61,793.60	12,931.69	105,634.08	66,990.42	1,248,286.79
Beginning Amounts Not Due To Be Remitted:								
Probate Court							211,480.46	211,480.46
Fiduciary Funds							72,861.30	72,861.30
Ending Amounts Not Due To Be Remitted:								
Probate Court							209,028.18	209,028.18
Fiduciary Funds							67,022.86	67,022.86
Balance Left To Be Settled at September 30, 2019	120.00	2,873.44	747.39		(747.39)	(2,993.44)		
Amounts Due	120.00	2,873.44	747.39					3,740.83
Amounts Overpaid					(747.39)	(2,993.44)		(3,740.83)
Total	\$ 120.00	\$ 2,873.44	\$ 747.39	\$	\$ (747.39)	\$ (2,993.44)	\$	\$

***Summary of Motor Vehicle Ad Valorem Taxes
October 1, 2018 through September 30, 2019***

	Millage Rates	Net Valuations	Net Taxes Collected	Other Additions	Commissions and Deductions	Total Taxes Due Agencies	Amounts Remitted To Agencies	Amounts Due and/or (Overpaid)
<u>State</u>								
General	2.5 Mills	10,382,260	\$ 25,656.59	\$ 150.00	\$ (1,943.14)	\$ 23,863.45	\$ (23,863.45)	\$
Soldier	1.0 Mill	10,382,260	10,262.60		(410.50)	9,852.10	(9,852.10)	
School	3.0 Mills	10,382,260	30,787.93		(1,231.52)	29,556.41	(29,556.41)	
Total State			66,707.12	150.00	(3,585.16)	63,271.96	(63,271.96)	
<u>County</u>								
General Fund	20.0 Mills	10,382,260	205,254.94	150.00	(5,535.10)	199,869.84	(196,996.40)	2,873.44
Road and Bridge Fund	3.0 Mills	10,382,260	30,788.29		(1,231.54)	29,556.75	(29,556.75)	
Total County			236,043.23	150.00	(6,766.64)	229,426.59	(226,553.15)	2,873.44
<u>County School</u>								
County-Wide	5.0 Mills	10,382,260	51,313.89		(2,052.56)	49,261.33	(49,261.33)	
District 1	3.0 Mills	10,291,960	30,509.10		(1,220.36)	29,288.74	(29,288.74)	
District 6	3.0 Mills	90,440	278.32		(11.14)	267.18	(267.18)	
Total County School			82,101.31		(3,284.06)	78,817.25	(78,817.25)	
<u>Municipal</u>								
Eutaw	17.5 Mills	2,704,380	46,753.18		(2,337.66)	44,415.52	(44,415.52)	
Boligee	3.5 Mills	90,440	324.76		(16.24)	308.52	(308.52)	
Forkland	5.0 Mills	376,040	1,883.05		(94.16)	1,788.89	(1,788.89)	
Union	5.0 Mills	13,720	72.14		(3.60)	68.54	(68.54)	
Total Municipal			49,033.13		(2,451.66)	46,581.47	(46,581.47)	
Total Motor Vehicle Ad Valorem Taxes			\$ 433,884.79	\$ 300.00	\$ (16,087.52)	\$ 418,097.27	\$ (415,223.83)	\$ 2,873.44

Summary of Receipts and Disbursements
October 1, 2017 through September 30, 2018

	State	County	Board of Education	Municipal	Officers and Others	Fees and Commissions	Probate Court	Total
<u>Receipts</u>								
Motor Vehicle License	\$ 269,114.51	\$ 18,498.63	\$ 7,717.12	\$ 11,027.13	\$ 774.00	\$ 17,534.17	\$	\$ 324,665.56
Business-Privilege License	10,985.04	10,975.47				4,437.46		26,397.97
Recordation Tax	29,344.71	14,694.14	38.16			20,306.01		64,383.02
Drivers License	42,256.25	1,855.50						44,111.75
Marriage License	3,420.00					1,293.00		4,713.00
Store License	47.97					58.23		106.20
Conservation License	3,936.07					212.90		4,148.97
Boat Registrations	6,798.00					662.00		7,460.00
Title Fees	11,650.00					2,322.00		13,972.00
Temporary Tags	16.50					8.25		24.75
MLI Reinstatement Fees	20,160.00	1,120.00				1,120.00		22,400.00
Ad Valorem Tax	63,385.73	229,769.09	78,925.29	45,842.52		16,063.38		433,986.01
Casual Sales Tax - Motor Vehicle and Boat	61,599.58		24,270.03	4,318.82	12,133.20	5,385.37		107,707.00
Transaction Fees						24,425.00		24,425.00
Other Fees						3,607.93		3,607.93
Beer Tax		80,436.92				4,233.52		84,670.44
Probate Court							282,435.72	282,435.72
Fiduciary Funds							31,009.92	31,009.92
Total Receipts	522,714.36	357,349.75	110,950.60	61,188.47	12,907.20	101,669.22	313,445.64	1,480,225.24
<u>Disbursements</u>								
Remittances:								
Taxes, Licenses and Fees	522,714.36	354,472.07	110,775.09	61,188.47	13,082.71	104,546.90		1,166,779.60
Probate Court							154,874.83	154,874.83
Fiduciary Funds							30,365.61	30,365.61
Total Disbursements	522,714.36	354,472.07	110,775.09	61,188.47	13,082.71	104,546.90	185,240.44	1,352,020.04
Beginning Amounts Not Due To Be Remitted:								
Probate Court							83,919.57	83,919.57
Fiduciary Funds							72,216.99	72,216.99
Ending Amounts Not Due To Be Remitted:								
Probate Court							211,480.46	211,480.46
Fiduciary Funds							72,861.30	72,861.30
Balance Left To Be Settled at September 30, 2018		2,877.68	175.51		(175.51)	(2,877.68)		
Amounts Due		2,877.68	175.51					3,053.19
Amounts Overpaid					(175.51)	(2,877.68)		(3,053.19)
Total	\$	\$ 2,877.68	\$ 175.51	\$	\$ (175.51)	\$ (2,877.68)	\$	\$

***Summary of Motor Vehicle Ad Valorem Taxes
October 1, 2017 through September 30, 2018***

	Millage Rates	Net Valuations	Net Taxes Collected	Other Additions	Commissions and Deductions	Total Taxes Due Agencies	Amounts Remitted To Agencies	Amounts Due and/or (Overpaid)
<u>State</u>								
General	2.5 Mills	10,438,580	\$ 25,691.85	\$ 175.00	\$ (1,943.84)	\$ 23,923.01	\$ (23,923.01)	\$
Soldier	1.0 Mill	10,438,580	10,276.71		(411.06)	9,865.65	(9,865.65)	
School	3.0 Mills	10,438,580	30,830.29		(1,233.22)	29,597.07	(29,597.07)	
Total State			66,798.85	175.00	(3,588.12)	63,385.73	(63,385.73)	
<u>County</u>								
General Fund	20.0 Mills	10,438,580	205,537.44	175.00	(5,540.74)	200,171.70	(197,294.02)	2,877.68
Road and Bridge Fund	3.0 Mills	10,438,580	30,830.61		(1,233.22)	29,597.39	(29,597.39)	
Total County			236,368.05	175.00	(6,773.96)	229,769.09	(226,891.41)	2,877.68
<u>County School</u>								
County-Wide	5.0 Mills	10,438,580	51,384.40		(2,055.38)	49,329.02	(49,329.02)	
District 1	3.0 Mills	10,359,060	30,589.00		(1,223.56)	29,365.44	(29,365.44)	
District 6	3.0 Mills	79,520	240.45		(9.62)	230.83	(230.83)	
Total County School			82,213.85		(3,288.56)	78,925.29	(78,925.29)	
<u>Municipal</u>								
Eutaw	17.5 Mills	2,684,620	46,152.89		(2,307.64)	43,845.25	(43,845.25)	
Boligee	3.5 Mills	79,520	280.54		(14.02)	266.52	(266.52)	
Forkland	5.0 Mills	358,380	1,751.73		(87.58)	1,664.15	(1,664.15)	
Union	5.0 Mills	14,780	70.10		(3.50)	66.60	(66.60)	
Total Municipal			48,255.26		(2,412.74)	45,842.52	(45,842.52)	
Total Motor Vehicle Ad Valorem Taxes			\$ 433,636.01	\$ 350.00	\$ (16,063.38)	\$ 417,922.63	\$ (415,044.95)	\$ 2,877.68

Summary of Receipts and Disbursements
October 1, 2016 through September 30, 2017

	State	County	Board of Education	Municipal	Officers and Others	Fees and Commissions	Probate Court	Total
<u>Receipts</u>								
Motor Vehicle License	\$ 271,560.75	\$ 19,339.33	\$ 8,613.00	\$ 10,815.79	\$ 853.50	\$ 17,471.78	\$	\$ 328,654.15
Business-Privilege License	11,386.47	11,349.83				4,536.07		27,272.37
Recordation Tax	24,019.37	12,009.69				21,166.84		57,195.90
Drivers License	43,236.78	1,897.50						45,134.28
Marriage License	3,000.00					1,150.00		4,150.00
Store License	56.68					52.93		109.61
Conservation License	6,088.88					196.85		6,285.73
Boat Registrations	7,587.00					728.00		8,315.00
Title Fees	12,535.00					2,493.00		15,028.00
Temporary Tags	27.00					13.50		40.50
MLI Reinstatement Fees	25,020.00	1,390.00				1,390.00		27,800.00
Ad Valorem Tax	66,348.24	240,368.41	82,545.13	47,672.07		16,626.22		453,560.07
Casual Sales Tax - Motor Vehicle and Boat	54,219.19		20,301.94	4,652.06	10,149.44	4,701.74		94,024.37
Interest Earned		4.14			0.44			4.58
Transaction Fees						25,594.00		25,594.00
Other Fees						3,226.81		3,226.81
Beer Tax		84,795.23				4,462.92		89,258.15
Probate Court							75,303.08	75,303.08
Fiduciary Funds							743.60	743.60
Total Receipts	525,085.36	371,154.13	111,460.07	63,139.92	11,003.38	103,810.66	76,046.68	1,261,700.20
<u>Disbursements</u>								
Remittances:								
Taxes, Licenses and Fees	525,085.36	368,114.44	111,360.95	63,139.92	11,102.06	106,846.21		1,185,648.94
Probate Court							188,295.34	188,295.34
Fiduciary Funds							60,006.55	60,006.55
Total Disbursements	525,085.36	368,114.44	111,360.95	63,139.92	11,102.06	106,846.21	248,301.89	1,433,950.83
Beginning Amounts Not Due To Be Remitted:								
Probate Court							196,911.83	196,911.83
Fiduciary Funds							131,479.94	131,479.94
Ending Amounts Not Due To Be Remitted:								
Probate Court							83,919.57	83,919.57
Fiduciary Funds							72,216.99	72,216.99
Balance Left To Be Settled at September 30, 2017		3,039.69	99.12		(98.68)	(3,035.55)		4.58
Amounts Due		3,039.69	99.12		0.44			3,139.25
Amounts Overpaid					(99.12)	(3,035.55)		(3,134.67)
Total	\$	\$ 3,039.69	\$ 99.12	\$	\$ (98.68)	\$ (3,035.55)	\$	\$ 4.58

Summary of Motor Vehicle Ad Valorem Taxes
October 1, 2016 through September 30, 2017

	Millage Rates	Net Valuations	Net Taxes Collected	Other Additions	Commissions and Deductions	Total Taxes Due Agencies	Amounts Remitted To Agencies	Amounts Due and/or (Overpaid)
<u>State</u>								
General	2.5 Mills	10,917,700	\$ 26,870.05	\$ 173.00	\$ (1,967.40)	\$ 25,075.65	\$ (25,075.65)	\$
Soldier	1.0 Mill	10,917,700	10,748.07		(429.92)	10,318.15	(10,318.15)	
School	3.0 Mills	10,917,700	32,244.20		(1,289.76)	30,954.44	(30,954.44)	
Total State			69,862.32	173.00	(3,687.08)	66,348.24	(66,348.24)	
<u>County</u>								
General Fund	20.0 Mills	10,917,700	214,941.63	173.00	(5,700.90)	209,413.73	(206,378.18)	3,035.55
Road and Bridge Fund	3.0 Mills	10,917,700	32,244.46		(1,289.78)	30,954.68	(30,954.68)	
Total County			247,186.09	173.00	(6,990.68)	240,368.41	(237,332.86)	3,035.55
<u>County School</u>								
County-Wide	5.0 Mills	10,917,700	53,740.95		(2,149.64)	51,591.31	(51,591.31)	
District 1	3.0 Mills	10,805,940	31,907.32		(1,276.30)	30,631.02	(30,631.02)	
District 6	3.0 Mills	111,760	336.26		(13.46)	322.80	(322.80)	
Total County School			85,984.53		(3,439.40)	82,545.13	(82,545.13)	
<u>Municipal</u>								
Eutaw	17.5 Mills	2,752,020	47,636.95		(2,381.84)	45,255.11	(45,255.11)	
Boligee	3.5 Mills	111,760	392.21		(19.62)	372.59	(372.59)	
Forkland	5.0 Mills	416,440	2,056.64		(102.84)	1,953.80	(1,953.80)	
Union	5.0 Mills	19,060	95.33		(4.76)	90.57	(90.57)	
Total Municipal			50,181.13		(2,509.06)	47,672.07	(47,672.07)	
Total Motor Vehicle Ad Valorem Taxes			\$ 453,214.07	\$ 346.00	\$ (16,626.22)	\$ 436,933.85	\$ (433,898.30)	\$ 3,035.55

Summary of Receipts and Disbursements
October 1, 2015 through September 30, 2016

	State	County	Board of Education	Municipal	Officers and Others	Fees and Commissions	Probate Court	Total
<u>Receipts</u>								
Motor Vehicle License	\$ 261,305.50	\$ 18,411.27	\$ 8,765.96	\$ 10,068.28	\$ 828.74	\$ 17,331.97	\$	\$ 316,711.72
Business-Privilege License	8,935.94	8,900.86				4,291.13		22,127.93
Recordation Tax	27,329.87	13,596.59	2.30		67.27	20,739.05		61,735.08
Drivers License	48,869.75	2,089.50						50,959.25
Marriage License	2,130.00					546.00		2,676.00
Store License	62.99					56.48		119.47
Conservation License	5,697.82					251.55		5,949.37
Boat Registrations	7,399.00					736.00		8,135.00
Title Fees	12,785.00					2,541.00		15,326.00
Temporary Tags	30.00					15.00		45.00
MLI Reinstatement Fees	12,060.00	670.00				670.00		13,400.00
Ad Valorem Tax	70,161.33	253,922.11	87,168.89	48,508.11		17,330.72		477,091.16
Casual Sales Tax - Motor Vehicle and Boat	60,511.33		21,014.56	3,240.01	10,511.24	5,014.61		100,291.75
Interest Earned		83.67			7.72			91.39
Transaction Fees						24,396.00		24,396.00
Other Fees						3,554.11		3,554.11
Beer Tax		92,291.94				4,857.47		97,149.41
Probate Court							442,896.74	442,896.74
Fiduciary Funds							68,524.99	68,524.99
Total Receipts	517,278.53	389,965.94	116,951.71	61,816.40	11,414.97	102,331.09	511,421.73	1,711,180.37
<u>Disbursements</u>								
Remittances:								
Taxes, Licenses and Fees	517,278.53	386,704.32	116,951.71	61,816.40	11,407.25	105,509.04		1,199,667.25
Probate Court							588,890.78	588,890.78
Fiduciary Funds							2,500.00	2,500.00
Total Disbursements	517,278.53	386,704.32	116,951.71	61,816.40	11,407.25	105,509.04	591,390.78	1,791,058.03
Beginning Amounts Not Due To Be Remitted:								
Probate Court							342,905.87	342,905.87
Fiduciary Funds							65,454.95	65,454.95
Ending Amounts Not Due To Be Remitted:								
Probate Court							196,911.83	196,911.83
Fiduciary Funds							131,479.94	131,479.94
Balance Left To Be Settled at September 30, 2016		3,261.62			7.72	(3,177.95)		91.39
Amounts Due		3,261.62			7.72			3,269.34
Amounts Overpaid						(3,177.95)		(3,177.95)
Total	\$	\$ 3,261.62	\$	\$	\$ 7.72	\$ (3,177.95)	\$	\$ 91.39

***Summary of Motor Vehicle Ad Valorem Taxes
October 1, 2015 through September 30, 2016***

	Millage Rates	Net Valuations	Net Taxes Collected	Other Additions	Commissions and Deductions	Total Taxes Due Agencies	Amounts Remitted To Agencies	Amounts Due and/or (Overpaid)
<u>State</u>								
General	2.5 Mills	11,525,240	\$ 28,375.36	\$ 199.00	\$ (1,997.50)	\$ 26,576.86	\$ (26,576.86)	\$
Soldier	1.0 Mill	11,525,240	11,350.14		(454.00)	10,896.14	(10,896.14)	
School	3.0 Mills	11,525,240	34,050.35		(1,362.02)	32,688.33	(32,688.33)	
Total State			73,775.85	199.00	(3,813.52)	70,161.33	(70,161.33)	
<u>County</u>								
General Fund	20.0 Mills	11,525,240	227,004.56	199.00	(5,970.10)	221,233.46	(218,055.51)	3,177.95
Road and Bridge Fund	3.0 Mills	11,525,240	34,050.67		(1,362.02)	32,688.65	(32,688.65)	
Total County			261,055.23	199.00	(7,332.12)	253,922.11	(250,744.16)	3,177.95
<u>County School</u>								
County-Wide	5.0 Mills	11,525,240	56,751.09		(2,270.04)	54,481.05	(54,481.05)	
District 1	3.0 Mills	11,402,740	33,694.71		(1,347.78)	32,346.93	(32,346.93)	
District 6	3.0 Mills	122,500	355.11		(14.20)	340.91	(340.91)	
Total County School			90,800.91		(3,632.02)	87,168.89	(87,168.89)	
<u>Municipal</u>								
Eutaw	17.5 Mills	2,830,520	48,541.10		(2,427.06)	46,114.04	(46,114.04)	
Boligee	3.5 Mills	122,500	414.32		(20.72)	393.60	(393.60)	
Forkland	5.0 Mills	413,720	2,038.90		(101.94)	1,936.96	(1,936.96)	
Union	5.0 Mills	13,340	66.85		(3.34)	63.51	(63.51)	
Total Municipal			51,061.17		(2,553.06)	48,508.11	(48,508.11)	
Total Motor Vehicle Ad Valorem Taxes			\$ 476,693.16	\$ 398.00	\$ (17,330.72)	\$ 459,760.44	\$ (456,582.49)	\$ 3,177.95

Rates of Taxation

October 1, 2015 through September 30, 2020

State Taxes

State taxes were assessed as provided by the *Code of Alabama 1975*, Section 40-8-3, as follows:

General	2.5 Mills
Soldier	1.0 Mill
School	3.0 Mills

County Taxes

The County Commission levied taxes for county purposes as follows:

General	20.0 Mills (*)
Road and Bridge	3.0 Mills
County-Wide School	5.0 Mills
School District 1	3.0 Mills
School District 6	3.0 Mills

(*) Act Number 99-256, Acts of Alabama provides for a 14 mill tax that is divided among several entities. The Probate Judge remits the entire proceeds of this tax to the Greene County Commission for distribution. The Commission then calculates the amounts due to the other entities and the Road and Bridge Fund. This Act provides 6 mills of the 14 mill tax to be distributed to the local board of education. When these 6 mills are included with the other 8 mills due to the local board of education, Greene County is in compliance with Amendment 778 of the *Constitution of Alabama 1901*.

Municipal Taxes

Municipal taxes were assessed at the previous year's rates as follows:

Eutaw	17.5 Mills
Boligee	3.5 Mills
Forkland	5.0 Mills
Union	5.0 Mills

Special Funds of the Judge of Probate
Summary of Receipts, Disbursements and Balances
October 1, 2015 through September 30, 2020

	Discretionary Fund	Motor Vehicle Special Training Fund	Special Licensing Officials' Fund	Total
<u>Receipts</u>				
Interest Earned	\$ 262.93	\$	\$	\$ 262.93
Motor Vehicle Transfer Penalties		2,400.00		2,400.00
MLI Reinstatement Fees			5,715.00	5,715.00
Total Receipts	262.93	2,400.00	5,715.00	8,377.93
<u>Disbursements</u>				
Training and Education	500.00	1,477.20	235.40	2,212.60
Total Disbursements	500.00	1,477.20	235.40	2,212.60
Excess of Receipts Over/(Under) Disbursements	(237.07)	922.80	5,479.60	6,165.33
Balances - October 1, 2015	1,311.54	620.43	55.61	1,987.58
Balances - September 30, 2020	\$ 1,074.47	\$ 1,543.23	\$ 5,535.21	\$ 8,152.91